**Unit 1 Section 4 Question 51**

* + - 1. The following two accounts are in the main ledger at the close of the day on **31 March**.
         1. (a) Insert the balance carried down together with date and details.
         2. (b) Insert the totals.
         3. (c) Insert the balance brought down together with date and details.
      2. **Rent**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date** | **Details** | **Amount  £** | **Date** | **Details** | **Amount £** |
| 01 Mar | Balance b/d | 1,240 | 31 Mar | **Balance c/d** | 1,890 |
| 23 Mar | Bank | 650 |  |  |  |
|  | **Total** | 1,890 |  | **Total** | 1,890 |
| 01 Apr | Balance b/d | 1,890 |  |  |  |

* + - 1. **Select your details description from the following list:** Balance b/d, Balance c/d, Bank, Closing balance, Opening balance, Payables ledger control
      2. **Sales**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date** | **Details** | **Amount £** | **Date** | **Details** | **Amount**  **£** |
| 31 Mar | **Balance c/d** | 5,000 | 01 Mar | Balance b/d | 3,200 |
|  |  |  | 22 Mar | Receivables ledger control | 1,800 |
|  | **Total** | 5,000 |  | **Total** | 5,000 |
|  |  |  | 01 April | Balance b/d |  |

* + - 1. **Select your details description from the following list**: Balance b/d, Balance c/d, Bank, Closing balance, Opening balance, Receivables ledger control